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MAY 31 2007

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

IN THE APPLICATION OF:

CONFIRMATION NO. 6242

SHEAU-HWA MA ET. AL.

CASE NO.: FA1131USPCT

SERIAL NO.: 10/531,353

GROUP ART UNIT: 1762

FILED: APRIL 15, 2005

EXAMINER: TSOY, ELENA

FOR: PROCESS FOR PRODUCING MULTI-COAT SYSTEM ON SUBSTRATE

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RESPONSE

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Introductory Comments

The following response is being submitted in view of the Office Action mailed on December 1, 2006 in which claims 1-21 were rejected. Petition to extend the time to respond to the Office Action by three months accompanies this Response.

Corrections to specifications objected by the Examiner is provided on page 2 of this response.

Amendments to the Claims are reflected in the Listing of Claims which begins on page 3 of this response.

Remarks begin on page 6 in the order of subject and numeric heading set forth in the Office Action.